

**SIKKIM**



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
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**Gangtok**

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**No. 173**

**GOVERNMENT OF SIKKIM  
LAW DEPARTMENT  
GANGTOK**

**No. 5/LD/16**

**Dated: 28.04.2015**

**NOTIFICATION**

The following Act passed by the Sikkim Legislative Assembly and having received assent of the Governor on 29<sup>th</sup> day of March, 2016 is hereby published for general information:-

**THE SIKKIM ECOLOGY FUND AND ENVIRONMENT CESS  
(AMENDMENT) ACT, 2016  
ACT NO. 5 OF 2016  
AN ACT**

further to amend the Sikkim Ecology Fund and Environment Cess Act, 2005

**Be it** enacted by the Legislature of Sikkim in the Sixty-seventh Year of the Republic of India as follows :-

**Short title, extent  
and commencement.**

1. (1) This Act may be called the Sikkim Ecology Fund and Environment Cess (Amendment) Act, 2016
- (2) It extends to the whole of Sikkim
- (3) It shall come into force at once.

**Amendment of  
section 2.**

2. In the Sikkim Ecology Fund and Environment Cess Act, 2005 (hereinafter referred to the said Act, in section 2,
  - (1) in clause (g), after the word "extracting", the word "refining" shall be inserted;
  - (2) In clause (h),-
    - (i) in the Explanation, after the words and figure "Schedule II", the words and figure "Schedule III", shall be inserted;
    - (ii) in the proviso, after the words and figure Schedule II, the words and figure "Schedule III", shall be inserted.

**Amendment of  
section 5**

3. In the Act, in section 5, after the word and figure "Schedule II", the word and figure "Schedule III" shall be inserted.

**Amendment of  
section 6**

4. In the said Act, in section 6,-  
(1) after clause (a) and the entries relating thereto, the following clause shall be inserted, namely:

"(aa) in respect of goods specified in Schedule III, at the rate of 0.025% of total turnover on sale price of non bio-degradable materials";

- (2) in second proviso, after the word and figure "Schedule II", the word and figure "schedule III", shall be inserted,

- (3) after second proviso, the following proviso shall be inserted, namely:

"Provided also that the State Government may change the rate of leviable cess under clause (aa) above after expiry of a period of 15 (fifteen) years and thereafter, from time to time by notification".

**Insertion of new  
Schedule**

5. In the said Act, after the existing Schedule II, the following new Schedule shall be inserted, namely:-

"SCHEDULE III

(NON-BIO DEGRADABLE MATERIALS)  
(see section, 5 and 6)

REFINING OF GOLD, SILVER, PLATINUM, PALLADIUM, RHODIUM,  
OTHER PLATINUM GROUP METALS AND OTHER HIGH VALUE  
PRECIOUS METALS"

**Lakchung Sherpa (SSJS)  
L.R.-cum-Secretary  
Law Department.**